

Combined Declaration and Power of Attorney

As a below named inventor, I hereby declare that:

This declaration is of the following type:

original supplemental

national stage of PCT

divisional continuation continuation-in-part

My residence, post office address and citizenship are as stated next to my name,

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled

REFRIGERATING MACHINE OIL COMPOSITION

the specification of which

is attached hereto.

was filed on _____
as United States Application Serial Number _____ and,
was amended on _____ (if applicable).

was filed on March 2, 2005
as PCT International Application Number PCT/JP2005/003510 and,
was amended under PCT Article 19 on _____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority under Title 35, United States Code, Section 119(a)-(d) or 365(b) of any foreign application(s) for patent or inventor's certificate, or 365(a) of any PCT International application which designated at least one country other than the United States, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or PCT International application having a filing date before that of the application on which priority is claimed.

PRIOR FOREIGN APPLICATIONS, BENEFIT CLAIMED UNDER 35 USC §119(a)

| Application Number | Country | Date of Filing (Day/Month/Year) | Priority Claimed Under 35 USC 119 |
|--------------------|---------|------------------------------------|---|
| P2004-061240 | Japan | 04 / March / 2004 | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| P2004-100513 | Japan | 30 / March / 2004 | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| _____ | _____ | _____ | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| _____ | _____ | _____ | <input type="checkbox"/> Yes <input type="checkbox"/> No |

I hereby claim the benefit under Title 35, United States Code, Section 119(e) of any United States provisional application(s) listed below.

PRIOR U.S. PROVISIONAL APPLICATIONS, BENEFIT CLAIMED UNDER 35 USC §119(e)

Application Number

Filing Date

I hereby claim the benefit of Title 35, United States Code Section 120 of any United States application(s), or 365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of Title 35, United States Code Section 112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56 which became available between the filing date of the prior application and the national or PCT International filing date of this application:

**PRIOR U.S. APPLICATIONS OR PCT INTERNATIONAL APPLICATIONS
DESIGNATING THE U.S., BENEFIT CLAIMED UNDER 35 USC §120**

(Application No.)

(Filing Date)

(Status: Patented, Pending, Abandoned)

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

POWER OF ATTORNEY: As a named inventor, I hereby appoint the registered practitioners of FINNEGAN, HENDERSON, FARABOW, GARRETT & DUNNER, LLP included in the Customer Number provided below to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

Customer Number 22852

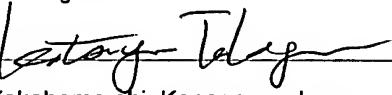
Send Correspondence to: Customer Number 22852

FINNEGAN, HENDERSON, FARABOW, GARRETT & DUNNER, LLP

901 New York Avenue, NW
WASHINGTON, D.C., 20001-4413

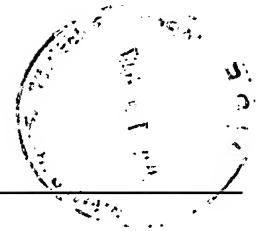
Direct Telephone Calls to: JAMES W. EDMONDSON at telephone number 202-408-4108

| | |
|---|----------------------------|
| Full Name of sole or first inventor Kazuo TAGAWA | |
| Inventor's signature  | Date <i>Sep 6, 2006</i> |
| Residence Yokohama-shi, Kanagawa, Japan | |
| Citizenship Japan | |
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| | |
|---|----------------------------------|
| Full Name second joint inventor, if any Katsuya TAKIGAWA | |
| Second inventor's signature  | Date <i>September 6, 2006</i> |
| Residence Yokohama-shi, Kanagawa, Japan | |
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ASSIGNMENT

Whereas, I/We,

NameAddress

1) Kazuo TAGAWA

c/o NIPPON OIL CORPORATION,

8, Chidori-cho, Naka-ku,
Yokohama-shi, Kanagawa 231-0815 Japan

2) Katsuya TAKIGAWA

c/o NIPPON OIL CORPORATION,

8, Chidori-cho, Naka-ku,
Yokohama-shi, Kanagawa 231-0815 Japan

hereinafter called assignor(s), have invented certain improvements in
REFRIGERATING MACHINE OIL COMPOSITION

and executed an application for Letters Patent of the United States of America therefor on even date herewith unless otherwise indicated below:

Whereas, filed on September 1, 2006, Serial No. 10/591499; and

Whereas

NIPPON OIL CORPORATION3-12, Nishi-shimbashi 1-chome,
Minato-ku, Tokyo 105-8412 Japan

(assignee), desires to acquire the entire right, title and interest in the application and invention, and to any United States patents to be obtained therefor;

NOW THEREFORE, be it known that, for good and valuable consideration from assignee, the receipt of which is hereby acknowledged, I/WE, as assignor(s), have sold, assigned, transferred, and set over, and do hereby sell, assign, transfer, and set over unto the assignee, its lawful successors and assigns, MY/OUR entire right, title, and interest in and to this invention and this application, and all divisions, and continuations thereof, and all Letters Patent of the United States which may be granted thereon, and all reissues thereof; and I/WE hereby authorize and request the Commissioner of Patents and Trademarks of the United States to issue all Letters Patent for this invention to assignee, its successors and assigns, in accordance with the terms of this Assignment;

AND, I/WE HEREBY further covenant and agree that I/WE will, without further consideration, communicate with assignee, its successors and assigns, any facts known to ME/US respecting this invention and testify in any legal proceeding, sign all lawful papers when called upon to do so, execute and deliver all papers that may be necessary or desirable to perfect the title to this invention in said assignee, its successors and assigns, execute all divisional, continuation, and reissue applications, make all rightful oaths and generally do everything possible to aid assignee, its successors and assigns, to obtain and enforce proper patent protection for this invention in the United States, it being understood that any expense incident to the execution of such papers shall be borne by the assignee, its successors and assigns.

INVENTORS

1): Name: Kazuo Tagawa Kazuo TAGAWA

2): Name: Katsuya Takigawa Katsuya TAKIGAWA

DATE SIGNEDSep. 6 2006September 6, 2006